✓ Preserve

Previous References
ml 73-37-8 3 4+21

1937
(ml)

File No 73-37
Serial Nos 56, 88, 16

Letter References

GENERAL AND REVENUE SECRETARIAT

Serial No. Three

Part B for July 38

SUBJECT

Rules for the levying of Profession tax in the Closeport Town Municipality

(Sl 161)

To The Secretary Bengalore
The Comptroller
No L 574-2 dt 16 7 38

WD 0418—GPB—22 500—2J 8 36

Approved The rules

29 7 38

Levy of shop tax in closepet town Mlty

3448
L

General and Revenue Secretariat | File No | of 193 | [App F III—2

Serial No

56 Letter no C 2 872/37 38 dated 20th Jan 1938 from the D C Bangalore Dt, requesting sanction to the draft rules framed by the Closepet town Mlty for levy of tax on different classes of shops situated in Closepet town

1) Submitted for perusal with reference to this Office letter No L 3865 Ml 73-37 21 dated 29/10/1937 addressed to the D C Bangalore Dt

F'V'(Ml 73-37-21)

2) The draft rules for the levy of shops tax are purported to have been framed under Section 46(n) and Section 61(xii) of the T M Act 1933 & all the formalities prescribed under the Act are reported to have been observed It is stated by the D C that the draft rules have been framed on the lines of the Sanctioned Rules of the same kind in force in the Hassan town Mlty.

3) As regards the Schedule of taxes on different classes of shops (Flag Z), kind attention is invited to the following extract of the Second Member's minute in para 6) of the notes supra in the docket file

Levy of shop tax in Hassan town Mlty

" What is the minimum rate per

NOTE—Contn Sheet

Levy of shop tax in Closepet town Mlty -

3448 - L

Ml File No 73 of 1937 | General and Revenue Secretariat

Shop in other Municipalities Is there any detention of each sort of shop or is the classification arbitrary ? The D Cs of Dts have been addressed in this matter & their replies are awaited If approved, further action regarding the present proposal of the Closepet town Ml Cl will be taken after the receipt of the reply referred to above

4) Meanwhile, it is for orders if a copy of the Sanctioned rules along with the Schedule relating to the levy of shop tax in Hassan town Mlty may be called for, from the D C Hassan Dt as the same is necessary for Comparing with the rules under refce Draft letter is putup

D SR 27/1/38

Sec 27/1/-

H B (Words) Ml 73-37-49 Dtd 24/9

5) This may be done in the first instance, and by them with rules and by laws may be for as may be enclosed Sec 27/1/

Issued No L 6530 Ml 73-37 dated 28th Jan 1938

TYPING SECTION 7 JAN 1938

Letter No L Dis C 2199/37 38 dated 9th March 1938 from the D C Hassan Dt forwarding a copy of the Rules and Bye-laws framed by the Hassan town Ml Cl

Sec A 31/1/38

6316 p37 Levy of shop tax in closepet town Mcty 3448 √507 2

General and Revenue Secretariat — File No 42/38 I of 1937 — [App F III—2

Serial No.

y

b) The draft rules framed by the Closepet town M C have been compared with the sanctioned rules of the same kind in force in the Harsan town Mcty from a copy and it is found on a comparison that both the rules The Closepet town M C have adopted the rules in force prevailing in Harsan town Mcty As regards the points raised in para 3) of the notes supra, Kind attention is invited to the notes contained in paras 18 to 20 of the notes in the linked file relating to the levy of shop tax in Harsan town Mcty

7) For orders if the Draft rules may be sent to the Law Section for scrutiny DSR 3/6/38 under Schedule VI of the MM Act, there are 6 classes of shops whether the M C would be in order if it increases the classification to 9 or 10 a point on which the Law Section may be requested to offer an opinion

8) For favour of remarks & 3/6/38

Mrs Levy laws & c)

338 Law

NOTE—Contn Sheet

35

~~As a general rule, persons who Schedules are classified mainly according to the~~ ~~and according to the following principles~~ ~~Comparative Statement Appendix~~ 9) In the Schedule VI appended to the Bombay Municipalities Act, we find that the shops are divided into six classes and the maximum rates of tax on each class of shops is also mentioned. From this we may naturally presume that shops for which a tax of over Rs 25/- is levied, should be deemed to be of the 1st sort, that shops for which a tax between Rs 25/- and Rs 20/- is levied should be deemed to be of the 2nd sort and so on. But between the maximum and the minimum rates provided for each sort, there seems to be no objection to have ~~different~~ varying taxes imposed on different shops within that group. For example shops coming within the 2nd group may be taxed at Rs 21/- or Rs 22/- or Rs 22/8 etc up to Rs 25/- according to the

10) In the Schedule attached

Levy of Shop tax 6316 Sheets Closed Town

General and Revenue Secretariat | File No 73 of 193) | [App F III—2

Serial No

to the Rules in question, the Shops taxed at Rs 20/- and Rs 15/- (marked as 3rd and 4th) come within the 3rd Sort, and the Shops taxed at Rs 10/- Rs 8/- and Rs 6/- (marked as 5th 6th and 7th) come within the 4th Sort of Shops as mentioned in Schedule VI to the Act. Thus so long as the maximum rates are not exceeded there seems to be no objection to have a number of sub-groups in each group.

BMR 29/5

Asst Secy (Legal) WE

11) Subject for orders.

for 12) 30/5/38 The usual draft rules framed by the Municipal Council relating to the levy of Shops tax in Cantonment Town may be sanctioned in view. The legal opinion obtained in paras 9 to 11 of the notes the Cantonment Municipal Council proposes to have three classes of Shops, and the last class pays a tax of Rs 2 per annum

Secy (Legal) 2/31/5/-

13) may be approved

1/6/38

11 members)

14) Secy 8/6/38

9/6/38

OFFICIAL SECOND MEETING COUNCIL 2 JUNE 1938 No 9265

NOTE—Contd Sheet

WD 0417 GPB—30 000—8 9-36

Mr File No 73 of 193 7

General and I evenue Secretariat

Serial No

1-5)

Submitted for approval the rules have been duly scrutinized & necessary corrections made

Levy of V.S)

2/22/6/-

2638 2/25/61

There is a minor by law, by the Municipal Council may now be dealt with

2/25/6/-

TYPING SECTION CEN & P V C CTT

To

The Assistant Director

The Completion report

No 521-28/16/7/35

Approves of the levy of the said tax as proposed before the Council and the rules for the levy of the same

B 2/7

3448

I If ture mm t
pl ase q t
N C2 872/37-38
E File

T l. Addre — DEPCOM
P t Box N 34

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT

Dated Bangalore the 20th January, 193 8

Ql 73-37-56

FROM

H V Ramasvami, Esq , M A , B L ,
Deputy Commissioner
Bangalore District

24 JAN 38

To

P H Krishna Rau, Esq , M A ,
Secretary
to the Government of Mysore
L S G Dept, Bangalore

SIR

Subject —

With reference to your letter No.L 3865/L1 73-37-~~38~~ 21 dated 29-10-37, regarding the levy of shop tax in Closepet Municipality, I have the honour to state that the President, Closepet, who was directed to obtain a copy of the rules in force in Hassan Municipality and resubmit the same after necessary alterations, has submitted the Revised Rules framed on the lines of those in force in Hassan Municipality The Municipal Council have resolved in their meeting held on 20-12-37 that sanction of Government may be obtained for the Revised draft Rules

I request you to be so good as to obtain sanction of Government for the revised draft Rules as resolved by the Municipal Council

The file of records received from the President, Closepet, with his No Ml 149/37-38 dated 31-12-37 is enclosed for kind reference and return when done with

I have the honour to be,
S i r,
Your most obedient servant,

For Deputy Commissioner,
Bangalore District
(Absent from Headquarters

S V

Closepet Town Municipality

Rules ~~and bye laws~~ framed by the Closepet Town Municipal Council under sections 46(h) and 61(b)(xii) of the Mysore Town Municipalities Act 1933, for the assessment of a tax on shops and places where business or profession is carried on for purpose of profit, ~~on the~~ payable by the person or persons engaged in the business or profession ~~town of Closepet~~ in the town of Closepet.

1) In these rules, the word 'place' includes all buildings, lands, shops and any other place where business, trade dealings transactions or profession is carried on for purpose of profit and the word 'person' means and shall include any firm, company, ~~association~~ Association or any other person engaged in the business profession or trade and who shall be the owner or be in charge of such place

2) Every person engaging or who hereafter engages any place for carrying on any business, profession or trade for purpose of profit in the town of ~~Hatton~~ Closepet shall pay tax at the rates specified in the Schedule appended to these rules

3) The tax shall be payable in two equal half yearly instalments ~~in each year~~ in advance in July and January every year—

4) No tax under these rules shall be levable from any place in respect of any half-year in which it was used as such for period of less than 30 days.
No claim to any refund under this clause shall be entertained unless application therefor is made to the Municipal office within six months from the last day of the half year in which the tax was recovered and, if any person who is called upon by the Municipal Council to pay the tax for which he may have become liable for any half year, produces proof of having paid similar tax in any other Municipality for the same half year, ~~No~~ tax shall be payable again for the same half year

5) A person paying tax under these rules shall not pay tax on professions, trades and callings levied or levable under Section 61 (XII) of the ~~Municipal~~ ~~Legislation~~ Act in respect of business or of profession carried on in the same portion of a shop or place

6) Every person engaging any place for carrying on any profession, business or trade shall within 15 days from the date of these rules

and byelaws coming into force and any person who engages any place as such, shall immediately after his engaging the same give information thereof in writing to the President of the municipal council

7) An assessment list shall be prepared ~~for each~~ every year and shall be subject to revision half yearly or yearly as the Municipal council may decide, from the information to be furnished according to rule 33 of the Municipal account Manual

8) Every person liable to tax who changes the name of the place shall, within 30 days from the date of making such change, give information thereof in writing to the president, Municipal council, Colombo Fort

9) Every person who is liable to tax under these rules shall, on the requisition of the president of the Municipal council, produce the real accounts relating to the profession, business or trade concerned, failing which he will be taxed on the best available information, provided notice

to produce the accounts shall have previously been served on such person or on the premises of his business

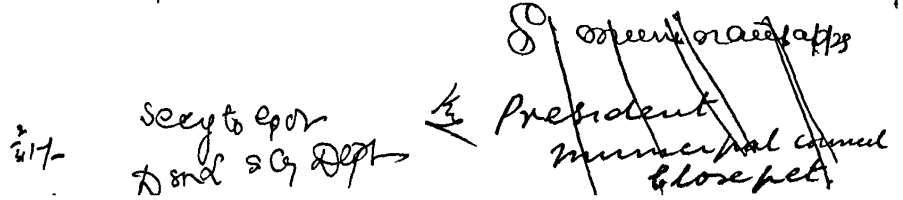
10) Municipal dues on account of taxes payable according to these rules may be written of in accordance with the procedure laid down in the rules framed by the municipal council under Section 46 (h)(i) of the Town Municipalities Act, 1933

11) Failure to furnish information required by rules 7, 9 & above, and furnishing false information shall be punishable with fine which may extend to Rs 50/- on conviction before a magistrate

Secretary to govt
for L S G Dept

Schedule (Rule 2)

Items	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	per	Remarks
1) Shops	30/-	25/-	20/-	15/-	10/-	8/-	6/-	4/-	2/-	for each place per year	Payable half-yearly in advance in July and January every year
2) Other places where business or professions carried on for purposes of profit —	30/-	25/-	20/-	15/-	10/-	8/-	6/-	4/-	2/-		



ಕೆಲ್ಲಾಲ್ಕೆ ಪಿಲಿಯ ವರ್ಣ ವಲನಿಸಿಕಾಲುಲು

ಪೈಕೂರಾಲ ಪಿಲಿ ಮೆಂಟು 1933 ನೇ ಇಸ್ಸಿ ವಲನಿಸಿಕರ್ತ ಕೆಲ್ಲಾಲಿಕ್ಕೆ 46 (4) ನುಕ್ಕು 61 (2)(11) ನಿ ಕಿಷ್ಟ್ ಅನುಸರಂಚಿ ಕೆಲ್ಲಾಲಿಕ್ಕೆ ತೋಲಿ ವರ್ಣ ವಲನಿಸಿಕಾಲಾಟುಂಬುಲ್ಲಿ ಅಂಗಡಿ,ಂಬೂಂ ಲಾಭ ಕೈಪಿನ ನಡಿಪರ್ಕ ಇಕರಲು ಪೊಯ್ಯಂಬೂಂ ಕಾ ಪೂಂಡ ನೆಯ್ಗೆ ಮೇಲಾಲಿ ಕೆರಿಸಿಪೂಂಕರ್ಕಲ ವಿಚಿತ್ರ ವಲ್ಲಿ ತಂಬೂಂ ಂಚಿ ಉವಚ್ಚಲಾಂ

ಮೀಲ್ಲಂತ ಉಂಲ್ಲುಗ್ಗ ಶ್ರಕಾರ 'ಖೂಕ' ಎಂಬ ಕದವ್ರ ಎಲಾನ ಕಪ್ಪಡಕಳಿಗೂಂ ಅಂಗಡಿ ಕೆ ಮುಂದ್ ಕಂಗನಿ ಪಂಪ ಂಬೂಂ ಇಕರಕ್ಕೂ ನಳಿಲ್ಲ ಪ್ಪಾ ಕಾರ ಪೂ ಪೂಂಡ ನೆಯ್ಗೆ ಕೆಲ್ಲ ಪಾಂಬಲ್ಲಂಗಳ್ಗೂ ಆ ಪಾಂಬುಲಿಕ್ಕೋಡಿಕ್ಕೂಳ ನಳಿಕಲ್ಲ ಕುಲಿಕ್ಕೋಗಿ ಅದಕ್ಕೆ ಅನ್ನೆಯ ಪರಕ್ಕವ್ರ ಸಗ್ಗೂಂಬೂಂ ಕೈಲಿ ವುಕ್ಕ ಮನಸ್ಸಿನ್ನೆ ಎಂಬ ಕದವ್ರ ಅಂಗಡಿ ಕಮುಂ ಕಂಗನಿ ಪಂಪ ಇಕ್ರ ನಳಿಸಿವೂಂಲಿಕ ನಾಗಿಲು ಕ್ಕಾನಿ ಅವನಿಸಿ ಅನ್ನೆಯಿಪ ಕಕ್ಕ ಪಾಂದಿಸಿಲು ಕೈ

2 ಕೆಲ್ಲಾಲಿಕ್ಕೆ ತೋಲಿ ವರ್ಣ ವಲನಿಸಿ ಕಾಲಾಟುಂಬುಲ್ಲಿ ಶ್ರಕಿಂಬೂಂಬ್ಬುವುಂ ಮೀಲ್ಲಂತಲು ಪೊಯ್ಗೋಕಸ್ಥಾಲ್ಲ ಲಾಭ ಕೈಪ್ಪಿಂಡಿಕ್ಕರವಡಿಪಿ ಕಕ್ಕಪೂಂಗವಲ್ಲ ಇವ ಕೊಂಡನಿಲಕ ತ್ತಿಲುವ ಪೈ ಕೊಯ್ಗೋತ್ ಪರಗ್ಗೂಂಕೆ ಉಂಮು ಪಾಂಚಿ ತೆರಿಸಿಕಾಂವ ಕಿವೂಂಡಕಕ್ಕೆಪಿದ

3 ಪದರಿ ತೆರಿಸಿ ಂಬುಲ್ಲ ಶ್ರಕಿವರ್ಷಣಪಿ ಪೂಂಲೈ ವುಕ್ಕ ಇನವಂ ಕೊಂಗ್ಗಾಲ್ಲ ವಲಂಗತೆ ಂಚಿ ಕಿಂವಕಿ ಪೂಂಡಕಕ್ಕೆಲ್ಲಿಲು ಕಕ್ಕೆಪಿದ

4 ಶ್ರಕಿವರ್ಷಣಲಲ್ಲಾ ಕೆಂಗಿ ಅಂವಕಿವೂಂಡಕಕ್ಕೆವನು ಶ್ರಕಿವರ್ಷಣಪಿಲ್ಲಾ ಇಂದಿವರಿಗಳಿಂದ್ಗ ಸಾಗಿ ಪದರಿ ಲು ಪೊಯ್ಗೋಕವನ್ನ ಇಟ್ಟ್ಲು ತೆಗಿಪಿದಳ್ಳಿ ಪದರಿ ತೆರಿಸಿ ಂಬುಲ್ಲ ಪಾಂಪಿಲು ವೂಂ ಕಕ್ಕೆಪಿದಳ್ಳಿ ಪದರಂ ಲು ಪೊಯ್ಗೋಕವನ್ನ ಇಂಟ್ಲು ನವೂಂ ಪಿಂಗರವನ್ನ ಬರವನಿಸಿ ವುಂಲಕ್ ಶ್ರೀಕಿ ತೆರಿಂಚಿ ತೆಗಿಪಿ ಕಕ್ಕೆಪಿದ ಲುಳ್ಳಿ ಗದ ತೆರಿಸಿ ಂಬುಲ್ಲ ಪಾಂವಕಿ ವೂಂಡಿದ ಮೀಲಿ ಮೀಲ್ಲಿಂತ ಪಾಯಿ ಪೆಂಬುಲ್ಲಾಲ್ಲಿ ಅಂಪಕಿ ಶ್ರಕಿವರ್ಷಣಪಿ ಪೂಂಲೈ ವುಕ್ಕ ಇನವಂ ಕೊಂಗ್ಗಾಲ್ಲ

4) [illegible]

5 [illegible] 1933 [illegible] 61(a)(ii) [illegible]

6 [illegible] 15 [illegible]

7 [illegible]

8 [illegible]

9 [illegible]

ಈ ಚೆಲ್ಲಾ ಮೇಲಕ್ಕೆ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಯವರು ತಕ್ಷಣ ಪ್ರತಿಯೊಂದು ಕಟ್ಟಡ
ಮಾಲೀಕರು ಬಾಡಿಗೆಗೆ ನಿಡ್ಡಿರುವ ಮಳಿಗೆಗಳಲ್ಲಿ ವ್ಯಾಪಾರ ಮಾಡುತ್ತಿರುವ ವರ್ತಕರಿಗೆ ಕಡ್ಡಾಯವಾಗಿ
ಅಂಗಡಿಗಳಲ್ಲಿ ಕಡ್ಡಾಯವಾಗಿ ಕಸದ ಬುಟ್ಟಿಗಳನ್ನು ಇಟ್ಟುಕೊಳ್ಳಲು ಸೂಚನೆ ನೀಡಿ ಕಸದ ಬುಟ್ಟಿಗಳನ್ನು
ಇಟ್ಟುಕೊಳ್ಳದಿರುವ ಅಂಗಡಿಗಳ ಮೇಲೆ ತಕ್ಷಣದಿಂದ ದಂಡ ವಿಧಿಸಲು ಕ್ರಮ ಕೈಗೊಳ್ಳಲಾಗಿದೆ.

ಈ ಚೆಲ್ಲಾ ಮೇಲಕ್ಕೆ ಅಧಿಕಾರಿಯವರು ಪ್ರತಿಯೊಂದು ಕಟ್ಟಡ ಮಾಲೀಕರಿಗೆ ಕಡ್ಡಾಯವಾಗಿ
ತಿಳುವಳಿಕೆ ನೋಟೀಸುಗಳನ್ನು ಜಾರಿ ಮಾಡಿ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಯವರು ತಕ್ಷಣದಿಂದ
ಪಾಲಿಕೆಯ ಕಸ ಸಂಗ್ರಹಣಾ ವಾಹನಗಳಿಗೆ ಕಸವನ್ನು ನೀಡಲು ಸೂಚಿಸಿದ್ದಾರೆ. ಇದನ್ನು ಉಲ್ಲಂಘಿಸಿದ
ಪ್ರತಿಯೊಬ್ಬರಿಗೆ ₹ 50/- ರೂಪಾಯಿಗಳಂತೆ ದಂಡವನ್ನು ವಿಧಿಸಲಾಗುವುದು ಎಂದು ಕಾರ್ಯನಿರ್ವಾಹಕ
ಅಧಿಕಾರಿಯವರು ತಿಳಿಸಿರುತ್ತಾರೆ.

By order
by President
Municipal Council
Closchet

ಪೌರಾಯುಕ್ತರ ಕಛೇರಿ

ವೇತನದರ ವರ್ಗೀಕರಣ	ತೆಂಗಿನಕಾಯಿ ದರ ಕೊಯ್ಲಿಗೆ ಮತ್ತು ಕಾಪಾಡಲು									ಬಂದರ್ಜೆ	ಷರಾ
	1	2	3	4	5	6	7	8	9		
(1) ವ್ಯಾಪಾರ (ಅಂಗಡಿಯಿಂದ)	30/-	25/-	20/-	15/-	10/-	8/-	6/-	4/-	2/-	ಎಲ್ಲಾ ವರ್ಗಗಳಿಗೆ	ಕೃಷಿ ಪತ್ಪನ್ನ ದಲ್ಲಾಳಿ ಮಂಡಳಿಯು ಪಟ್ಟಣದ ಸುತ್ತಮುತ್ತಲಿನ ತಾಲೂಕುಗಳಲ್ಲಿ ರೈತರಿಂದ ನೇರವಾಗಿ ತೆಂಗಿನಕಾಯಿಯನ್ನು ಖರೀದಿಸಿ ಸಗಟು ವ್ಯಾಪಾರಸ್ಥರಿಗೆ ಮಾರಾಟ ಮಾಡಲು ಉದ್ದೇಶಿಸಿರುವುದರಿಂದ ಈ ದರಗಳನ್ನು ನಿಗದಿಪಡಿಸಲಾಗಿದೆ.
(2) ಇತರೆ ಅಂದಾಜು ವೆಚ್ಚಗಳು ಮಾರುಕಟ್ಟೆ ದರಗಳು ಅಥವಾ ಲು ಮಧ್ಯವರ್ತಿಗಳನ್ನು ಹೊರತುಪಡಿಸಿ ನೇರ ಖರೀದಿಗಳಲ್ಲಿ	30/-	25/-	20	15/-	10/-	8/-	6/	4/-	2/-		

ಪೌರಾಯುಕ್ತರು
President
Municipal Council

Appendix F G—1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 28/38

Signed by

List of enclosures

Copied by

Examined by

Section ML

File No 73 37

Serial No

No 26530

To

The D C Hassan Dt

Hassan

Sir,

I am directed to request you to be good enough to forward to this office two printed copies of the book containing the Rules and Bye laws in force in the Hassan town Mlty, for perusal & reference I have the

2/27/11/-

for Secy to Govt

of S & Agrl

Dept

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore 28th January 1938

No L 6530/Sec 73-37

From

The *Secretary to the Government of His Highness the Maharaja of Mysore*

Local Self Government Department

To

The Deputy Commissioner
Hassan District

Sir

I am directed to request you to be good enough to forward to this office two printed copies of the book containing the Rules and Bye-laws in force in the -- Hassan town municipality for purposes of reference

I have the honor to be
Sir
Your most obedient servant

Mir Sajan Imam

For Secretary to Government
L S G Department

cn 2

4298

No. L Dis C 2199/37-38

Recd 16 books

OFFICE OF THE DEPUTY COMMISSIONER
HASSAN DISTRICT

Dated Hassan the 9th March *1938*

Rd 7337-38

From ABDUL AZIZ KHAN Esq BA
Deputy Commissioner Hassan District

To

F H Krishna Rao, Esq , M A ,
Secretary to Government,
L S G Department, Bangalore

Sir

As desired in your letter No L 6530/Ml 73-37, dated 28th January 1938, I have the honor to forward herewith one printed copy of the Hand Book containing Rules and Bye-laws in force in the Hassan Town Municipality received with Hassan Town Municipal President's letter No O C 158-37 dated 7th March 38

I have the honor to be,
Sir,
Your most obedient servant,

A H Khan

Deputy Commissioner,
Hassan District

9/3

as

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SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Section Mk.

File No 73 37

Serial No 161

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 16 7 1938

Signed by

Read— Correspondence ending with letter No C 2/37-38 of 20-1-1938 from the Deputy Commr., Bangalore Dt., requesting sanction of Govt to the resolution of the Closepet Town municipal Council, approving of the draft-rules for the Order thereon—No levy of Shop tax in the said municipality—

Order No L 521-2

The Closepet Town municipal Council proposes to divide the shops situated in the municipality into five classes for purposes of levying Shop tax

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

framed under Sec 46(4) of the Town Municipalities Act

under sec 61(b) (xii) of the Income Tax Act, 33

the rates minor- ranging from

Rs 2/- to Rs 30/- per annum it

is reported that objections were

also for from the public against

the levy of the tax and that

some were received. In these

circumstances, Govt are pleased

- approved of the levy of the

shop tax as proposed by the

Municipal Council and of the

rules for regulating its levy & recovery,

to appended to this order -

Form
25/6

Secy to Govt
Fin Dept

2
2216/-

Form

List of Enclosures

The Dy Comm- Bangalore dist with the approved rules
and records received with his Copied by letter dt 29/1/38 V+L.

The Corporation to furnish with a copy of the rules —

Examined by

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read –

Correspondence ending with letter No C 2/37-38 dated 20th January 1938 from the Deputy Commissioner, Bangalore District, requesting sanction of Government to the resolution of the Closepet Town Municipal Council approving of the draft rules framed under section 46(b) of the Town Municipalities Act for the levy of shop tax in the said Municipality

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ORDER NO L521-2/Rel 73-37-161

Bangalore, dated 16th July 1938

The Closepet Town Municipal Council proposes to divide the shops situated in the Municipality into nine classes for purposes of levying shop tax under section 61(b) (XII) of the Town Municipalities Act 1933 The rates thereof range from Rs 2/- to Rs 30/- per annum It is reported that objections were called for from the public against the levy of the tax and none were received In the circumstances, Government are pleased to approve (1) of the levy of the shop tax as proposed by the Municipal Council and (2) the rules for regulating its levy and recovery, as appended to this order

Secretary to Government,
Local Self-Government Department

To

The Deputy Commissioner, Bangalore District with the approved rules and records received with his letter

The Comptroller to Government with a copy of the rules

bks)4

Closepet Town Municipality.

Rules framed by the Closepet Town Municipal Council under sections 46(h) and 61(b)(xii) of the Mysore Town - Municipalties Act 1933, for the assessment of a tax on - shops and places where business or profession is carried on for purpose of profit, payable by the person or persons engaged in the business or profession in the Town of -- Closepet

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1. In these rules the word 'Place' includes all buildings Lands, shops, and any other place where business, trade dealings, transactions or profession is carried on for purpose of profit and the word 'Person' means and shall include any firm company, association or any other person engaged in the business profession or trade and who shall be the owner or be in charge of such place.

2. Every person engaging or who hereafter engages any place for carrying on any business, profession or trade for purpose of profit in the town of Closepet shall pay tax at the rates specified in the schedule appended to these rules

3. The tax shall be payable in two equal half yearly instalments in advance in July and January ever year.

4 No tax under these rules shall be leviable from any place in respect of any half year in which it was used as such for a period of less than 30 days

No claim to any refund under this clause shall be entertained unless application therefor is made to the Municipal Office within six months from the last day of the half year in which the tax was recovered and if any person who is called upon by the Municipal Council to pay the tax for which he may have become liable for any half year, produces proof of having paid similar tax in any other Municipality for the same half year, no tax shall be payable again for the same half year.

5. A person paying tax under these rules shall not pay tax on professions, trades and callings levied or leviable under Section 61 (xii) of the Act in respect of business or profession carried on in the same portion of a shop or place

6. Every person engaging any place for carrying on any profession, business or trade shall within 15 days from the date

date of these rules coming into force and any person who engages any place as such, shall immediately after his engaing the same give intimation thereof in writing to the President of the Municipal Council.

7. An assessment list shall be prepared every year and shall be subject to revision half yearly or yearly as the Municipal Council may decide from the information to be furnished according to rule 33 of the Municipal Account Manual.

8 Every person liable to tax who changes the name of the place shall, within 30 days from the date of making such change give information thereof in writing to the President, Municipal Council, Closepet Town.

9. Every person who is liable to tax under these rules shall, on the requisition of the President of the Municipal Council, produce the real accounts relating to the profession, business or trade concerned, failing which he will be taxed on the best available information, provided notice to produce the accounts shall have previously been served on such person or on the premises of his business.

10. Municipal dues on account of taxes payable according to these rules may be written off in accordance with the procedure laid down in the rules framed by the Municipal Council under section 46 (h)(i) of the Town Municipalities Act, 1933

11. Failure to furnish information required by rules 7 and 9 above, and furnishing of false information shall be punishable with fine which may extend to Rs.50/-, on conviction before a Magistrate.

Secretary to Government,
L.S.G. Department.

GRA/S.

SCHEDULE. (RULE 2).

Items	1st	2nd	3rd	4th.	5th	6th	7th	8th	9th	per	Remarks
1. Shops	30/-	25/-	20/-	15/-	10/-	8/-	6/-	4/-	2/-	For each place per year	Payable half-yearly in advance in July and January every year.
2. Other places where business or profession is carried on for purposes of profits	30/-	25/-	20/-	13/-	10/-	8/-	6/-	4/-	2/-		

For Secretary to Government,
L.S G. Department

GRA/4

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read –

Correspondence ending with letter No C 2/37-38 dated 20th January 1938 from the Deputy Commissioner, Bangalore District, requesting sanction of Government to the resolution of the Closepet Town Municipal Council approving of the draft rules framed under section 46(b) of the Town Municipalities Act for the levy of shop tax in the said Municipality

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ORDER NO L52/-2/mc 73-37-161

Bangalore, dated 16th July 1938

The Closepet Town Municipal Council proposes to divide the shops situated in the Municipality into nine classes for purposes of levying shop tax under section 62(b) (XII) of the Town Municipalities Act 1933 The rates thereof range from Rs 2/- to Rs 30/- per annum It is reported that objections were called for from the public against the levy of the tax and none were received In the circumstances Government are pleased to approve (1) of the levy of the shop tax as proposed by the Municipal Council and (2) the rules for regulating its levy and recovery, as appended to this order

for Secretary to Government,
Local Self-Government Department

To

The Deputy Commissioner, Bangalore District with the approved rules and records received with his letter

The Comptroller to Government with a copy of the rules

bks)4

Closepet Town Municipality

Rules framed by the Closepet Town Municipal Council under sections 46(h) and 61(b)(xii) of the Mysore Town - Municipalties Act 1933, for the assessment of a tax on - shops and places where business or profession is carried on for purpose of profit, payable by the person or persons engaged in the business or profession in the Town of -- Closepet

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1. In these rules the word 'Place' includes all buildings Lands, shops, and any other place where business, trade dealings, transactions or profession is carried on for purpose of profit and the word 'Person' means and shall include any firm company, association or any other person engaged in the business profession or trade and who shall be the owner or be in charge of such place.

2 Every person engaging or who hereafter engages any place for carrying on any business, profession or trade for purpose of profit in the town of Closepet shall pay tax at the rates specified in the schedule appended to these rules.

3. The tax shall be payable in two equal half yearly instalments in advance in July and January ever year.

4 No tax under these rules shall be leviable from any place in respect of any half year in which it was used as such for a period of less than 30 days

No claim to any refund under this clause shall be entertained unless application therefor is made to the Municipal Office within six months from the last day of the half year in which the tax was recovered and if any person who is called upon by the Municipal Council to pay the tax for which he may have become liable for any half year, produces proof of having paid similar tax in any other Municipality for the same half year, no tax shall be payable again for the same half year.

5. A person paying tax under these rules shall not pay tax on professions trades and callings levied or leviable under Section 61 (xii) of the Act in respect of business or profession carried on in the same portion of a shop or place

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9 Every person who is liable to tax under these rules shall, on the requisition of the President of the Municipal Council, produce the real accounts relating to the profession, business or trade concerned, failing which he will be taxed on the best available information, provided notice to produce the accounts shall have previously been served on such perron or on the premises of his business

10 Municipal dues on account of taxes payable according to these rules may be written off in accordance with the procedure laid down in the rules framed by the Municipal Council under section 46 (h)(i) of the Town Municipalities Act, 1933

11. Failure to furnish information required by rules 7 and 9 above, and furnishing of false information shall be punishable with fine which may extend to Rs 50/- on conviction before a Magistrate.

For Secretary to Government,
L.S.G. Department.

GRA/&

SCHEDULE (RULE 2).

Items	1st.	2nd	3rd	4th.	5th	6th	7th	8th	9th	per	Remarks
1. Shops ..	30/-	25/-	20/-	15/-	10/-	8/-	6/-	4/-	2/-	For each place per year	Payable half-yearly in advance in July and January every year.
2 Other places where business or profession is carried on for purposes of profits	30/-	25/-	20/-	15/-	10/-	8/-	6/-	4/-	2/-		

For Secretary to Government,
L.S.G. Department

GRA/4